FINANCIAL DEPARTMENT.

COMPTROLLER'S OFFICE.

Famine Circular No. R. 197, dated the 5th January 1909.

To—All Heads of Departments and Deputy Commissioners of Districts.

Sir,

It is likely that, owing to the present scarcity, considerable expenditure will be incurred in almost all the departments of the State which under the rules of classification given in the Mysore Famine Code, has to be exhibited in the accounts as "Indirect Famine Expenditure", Expenditure incurred not exclusively and primarily on Famine relief, but only incidentally, *e.g.*, additional establishment consequent on increase in work, grain compensation allowance, extra travelling allowances in connection with Famine operations, and increased contingent charges come under this class of Indirect Famine Expenditure. These charges are debitable to the departments concerned and not to the major head "Famine Relief," but it is nevertheless desirable that the amount of such indirect expenditure on account of scarcity incurred in the State should be readily ascertainable. I have therefore the honour to request that all Heads of Offices who draw bills on the Treasury will be so good as to show, commencing with the 1st January 1909, all such incidental charges separately in their bills so that such charges may be easily separated in this office and shown as such in the Register of "Indirect Famine charges" maintained in this office under the heads concerned. A separate statement for the charges, if any, incurred during November and December 1908, may be attached to the bill for January cashed in February for entry in this Register.

2. In order that there may be uniformity in the several departments in the system of showing such charges in bills, the following instructions are issued:—

(1) In the case of establishments, after the usual sanctioned scale is shown in the bills the additional establishments, if any, sanctioned on account of increase of work in connection with Famine operations, shall be shown separately under the heading "Indirect Famine Expenditure." The grain compensation, if any, sanctioned for this additional establishment will be shown in accordance with the Circular instructions already issued on the subject. At the end of each bill an abstract will be furnished as under :—

I. Ordinary expenditure ... ... Rs. ... ...

II. Indirect Famine Expenditure—

(*a*) Grain compensation allowance for ordinary establishment. Rs. .....

(*b*) Cost of additional establishment including grain allowance for such establishment ... ... Rs. .....

Total Rs. .....

Grand Total (in words as well as in figures).

(2) For travelling allowance, the allowance claimed in bills for ordinary travelling will be shown first wherever possible and afterwards under the heading "Indirect Famine Expenditure" will come such charges as allowance claimed by permanent officers for travelling in connection with Famine operations, and travelling allowance of the additional establishment sanctioned to cope with increase of work.

In cases where it is not possible to show the charges separately, a note in the remarks column should be entered to the following effect.

"Half (or other fraction) of the amounts marked * may be regarded as Indirect Famine Expenditure."

(3) Similarly in the case of contingent charges, the ordinary charges will be separated in the bill from the Indirect Famine Expenditure in an abstract at the end.

3. The above instructions apply only to expenditure *not* debitable to the major he "Famine Relief" but to the major head to which the cost of the department is usually deb ed. In this connection I beg to invite your attention to the distinction drawn in Sections 2 to 297 of the Mysore Famine Code between "Direct" and "Indirect" Famine Expenditu Charges on account of Direct Famine Expenditure will be drawn on bills in the form presc ed by the Famine Code and should under no circumstances be mixed up with Indi charges.

4. Section 278 of the Famine Code prescribes a register for Indirect charges to be m tained in Form No. 57 by the head of each office from which such charges are disbursed the instructions contained in this circular are properly observed, it will not be necessary Heads of Offices to maintain the Register as the work will be centralized in my office.

I have, etc.,

J. S. CHAKRAVAR

Comptr